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OMB APPROVAL	
OMB Number:	3235-0123
Expires:	March 31, 2016
Estimated average burden hours per response.....	12.00

ANNUAL AUDITED REPORT

FORM X-17A-5

PART III

SEC
Mail Processing
Section

FEB 29 2016

Washington DC

SEC FILE NUMBER
8-68605

FACING PAGE

Information Required of Brokers and Dealers Pursuant to Section 17 of the Securities Exchange Act of 1934 and Rule 17a-5 Thereunder

REPORT FOR THE PERIOD BEGINNING 01/01/15 AND ENDING 12/31/15
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: Roc Global Securities, LLC

OFFICIAL USE ONLY
FIRM I.D. NO.

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)

295 Madison Avenue, 12th fl.

(No. and Street)

New York

N.Y.

10017

(City)

(State)

(Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT

(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

Davis, Ward & Hochman, LLP

(Name - if individual, state last, first, middle name)

150 E. 58th Street

New York

NY

10155

(Address)

(City)

(State)

(Zip Code)

CHECK ONE:

- Certified Public Accountant
- Public Accountant
- Accountant not resident in United States or any of its possessions.

FOR OFFICIAL USE ONLY

*Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See Section 240.17a-5(e)(2)

OATH OR AFFIRMATION

I, Joseph A. Garofoli, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Roc Global Securities, LLC, as of December 31, 2015, are true and correct. I further swear (or affirm) that neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows:

ANTUANET CONCHA
NOTARY PUBLIC-STATE OF NEW YORK
No. 01CO6213859
Qualified in Kings County
My Commission Expires November 23, 2017

[Signature]
Notary Public

[Signature]
Signature
Managing Member
Title

This report ** contains (check all applicable boxes):

- (a) Facing Page.
(b) Statement of Financial Condition.
(c) Statement of Income (Loss).
(d) Statement of Changes in Financial Condition.
(e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietors' Capital.
(f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.
(g) Computation of Net Capital.
(h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.
(i) Information Relating to the Possession or Control Requirements Under Rule 15c3-3.
(j) A Reconciliation, including appropriate explanation of the Computation of Net Capital Under Rule 15c3-1 and the Computation for Determination of the Reserve Requirements Under Exhibit A of Rule 15c3-3.
(k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation.
(l) An Oath or Affirmation.
(m) A copy of the SIPC Supplemental Report.
(n) A Report Describing the Broker-Dealers Compliance with the Exemption Provisions of Section k of SEC Rule 15c3-3 (the "Exemption Report")
(o) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.

**For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).



Davis, Ward & Hochman, LLP
Certified Public Accountants and Consultants

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New York, NY 10155
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www.dwhllp.com

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Member
Roc Global Securities, LLC
New York, New York

We have audited the accompanying statement of financial condition of Roc Global Securities, LLC (the "Company") as of December 31, 2015, that is to be filed pursuant to Rule 17a-5 under the Securities Act of 1934, and the related notes to the statement of financial condition. This financial statement is the responsibility of the Company's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statement, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides reasonable basis for our opinion.

In our opinion, such statement of financial condition presents fairly, in all material respects, the financial position of Roc Global Securities, LLC as of December 31, 2015, in conformity with accounting principles generally accepted in the United States of America.

The accompanying statement of financial condition has been prepared assuming that the Company will continue as a going concern. As discussed in Note 1 to the statement of financial condition, the Company has a loss in 2015 and this condition raises substantial doubt about its ability to continue as a going concern. Management's plans in regard to these matters are also described in Note 1. The statement of financial condition does not include any adjustments that might result from the outcome of this uncertainty.

Davis, Ward + Hochman, LLP

Davis, Ward & Hochman, LLP

New York, New York
February 12, 2016

**ROC GLOBAL SECURITIES, LLC
STATEMENT OF FINANCIAL CONDITION
DECEMBER 31, 2015**

ASSETS

Cash	\$ 152,903
Prepaid expenses and other assets	<u>8,542</u>
Total assets	<u>\$ 161,445</u>

LIABILITIES AND MEMBER'S EQUITY

Accounts payable and accrued liabilities	\$ 15,135
Payable to related party	<u>65,042</u>
Total liabilities	80,177
MEMBER'S EQUITY	<u>81,268</u>
Total liabilities and member's equity	<u>\$ 161,445</u>

See accompanying notes to statement of financial condition.

Roc Global Securities, LLC

Notes to Statement of Financial Condition

Note 1 - Going Concern

Roc Global Securities, LLC (the "Company") financial statements are prepared in accordance with generally accepted accounting principles applicable to a going concern. This contemplates the realization of assets and the liquidation of liabilities in the normal course of business. The Company has incurred a net loss of approximately \$455,000 in Fiscal 2015. The Company is in the process of working on various transactions, which could result in revenues which would cover its operating costs for the next twelve months. Additionally, Roc Global Holdings LLC (the "Parent") can infuse additional capital into the Company.

There can be no assurance that the Company will be successful in closing these transactions or that the Parent will infuse additional capital in order to continue as a going concern. Accordingly, these factors raise substantial doubt as to the Company's ability to continue as a going concern. These financial statements do not include any adjustments relating to the recoverability and classification of recorded assets or the amounts of and classification of liabilities that might be necessary in the event the Company cannot continue in existence.

Note 2 - Summary of Business and Significant Accounting Policies

Organization and Business Overview

The Company was organized pursuant to the laws of the State of Connecticut and is a wholly owned subsidiary of the Parent. The Company is a broker-dealer registered with the Securities and Exchange Commission ("SEC") and regulated by Financial Industry Regulatory Authority ("FINRA"), formerly the National Association of Securities Dealers ("NASD").

The Company is in the businesses of originating and distributing and trading equity-linked securities to investors. The business activities include private placements, acting as an underwriter, participating as a selling group participant and as a broker or dealer selling corporate equity-linked securities and convertible securities.

Basis of Accounting

The Company's statement of financial condition is prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, whereby revenues, if any, from origination, distribution and advisory activities are recognized when earned and expenses are recognized when incurred.

Roc Global Securities, LLC

Notes to Statement of Financial Condition

Note 2 - Summary of Business and Significant Accounting Policies - continued

Investment Banking

Investment banking revenues are composed of origination, distribution, and advisory fees. Investment banking revenues are recognized when the Company's performance under the terms of the contractual arrangements is completed, which is typically at the closing of the transaction. In certain transactions the Company may be paid a non-refundable retainer, which is recognized as revenue when the services for the transactions are provided.

Expenses associated with investment banking transactions are recorded in Other operating expenses, net of client reimbursements. If the contractual arrangement includes reimbursement of out-of-pocket expenses, such expenses are deferred and recognized as a receivable.

Principal Transactions

The Company executes transactions as an intermediary (riskless-principal) by serving as a trading counterparty to both the buyer and the seller in matching back-to-back trades. Securities transactions and the related revenues and expenses are recorded on a trade-date basis.

Use of Estimates

The preparation of the statement of financial condition in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the statement of financial condition. Actual results could differ from those estimates.

Equipment

The Company expenses any computer and office equipment related costs that are individually \$1,500 and below.

Roc Global Securities, LLC

Notes to Statement of Financial Condition

Note 2 - Summary of Business and Significant Accounting Policies - continued

Income Taxes

The Company is organized as a limited liability company and is taxed as a partnership. Accordingly no provision has been made for federal and state income taxes. These taxes are the responsibility of the member who includes the Company's income and deductions in their income tax return.

The Company recognizes and measures its unrecognized tax benefits in accordance with ASC Topic No. 740, "Income Taxes". Under that guidance the Company assesses the likelihood, based on their technical merit that tax positions will be sustained upon examination based on the facts, circumstances and information available at the end of each period. The measurement of unrecognized tax benefits is adjusted when new information is available or when an event occurs that requires a change. The amount of unrecognized tax benefits as of December 31, 2015 is \$0.

With few exceptions, the statute of limitations for the examination of the Company's tax returns is generally three years from the due date of the tax return including extensions. The tax years subject to examination include the years 2012 and forward.

Fair Value Measurements

ASC Topic No. 820, "Fair Value Measurements and Disclosures" ("ASC 820") defines fair value and establishes a framework for measuring fair value. The Company adopted the provisions codified within ASC 820 for financial assets and liabilities that are measured at fair value on a recurring basis. ASC 820 establishes fair value hierarchy levels that prioritize the inputs used in valuations determining fair value. Level 1 inputs are unadjusted quoted prices in active markets for identical assets or liabilities. Level 2 inputs are primarily quoted prices for similar assets or liabilities in active markets or inputs that are observable for the asset or liability, either directly or indirectly. Level 3 inputs are unobservable inputs based on the Company's own assumptions.

Advertising Costs

Advertising and branding related costs are expensed as incurred.

Roc Global Securities, LLC

Notes to Statement of Financial Condition

Note 3 - Receivable/Payable to Clearing Broker

A third party non clearing broker dealer ("Non Clearing Broker") and a clearing broker dealer ("Clearing Broker") were parties to a clearing agreement, pursuant to which the Non Clearing Broker introduced its customer and proprietary accounts to the Clearing Broker and the Clearing Broker acted as Non Clearing Broker's clearing agent and carried such accounts on a fully disclosed basis. In 2014, the Company, the Non Clearing Broker and Clearing Broker entered in to an agreement ("Tri Party Clearance Agreement") pursuant to which the Non Clearing Broker introduced the Company's customer and proprietary accounts to Clearing Broker so that the Company indirectly obtained the benefits of the clearing services from the Clearing Broker.

The Company was required to provide 30 days' notice in order to terminate the agreement with the Non Clearing Broker. The Tri Party Clearance Agreement was terminated on August 24, 2015. As part of the clearance arrangement, the Company made a cash deposit of \$200,000 with this Clearing Broker. As a result of the termination of the clearance arrangement, the Clearing Broker returned the cash deposit in 2015.

Note 4 - Related Parties

In April 2014, the Company borrowed \$100,000 from its Parent under an interest bearing note ("Note") which bears interest at 4% and matures on the one year anniversary of the Note. During April 2015, the Company renewed the Note under the same terms. On December 22, 2015, the Parent converted \$50,000 of the Note to a contribution to Member's Equity.

The Parent files a consolidated return for New York City unincorporated business taxes ("UBT"). The Parent charges the Company its share of UBT. There were no UBT related expenses for the year ended December 31, 2015.

Note 5 - Net Capital and Other Regulatory Requirements

As a broker-dealer, the Company is subject to the SEC regulations and operating guidelines, which require the Company to maintain a specific amount of net capital, as defined, and a ratio of aggregate indebtedness to net capital, as defined, not to exceed 15 to 1. Net capital and the related ratio of aggregate indebtedness to net capital may fluctuate on a daily basis.

Roc Global Securities, LLC

Notes to Statement of Financial Condition

Note 5 - Net Capital and Other Regulatory Requirements - continued

At December 31, 2015, the Company had net capital of \$72,726 which was \$67,381 in excess of its required minimum net capital of \$5,345. The Company's ratio of aggregate indebtedness to net capital ratio was 1.10 to 1 at December 31, 2015.

The Company is exempt from Rule 15c3-3 of the Securities and Exchange Commission since the Company does not carry security accounts for customers or perform custodial functions relating to customer securities. All accounts are on fully disclosed basis. Therefore, the Company is not required to make periodic computations of the reserve requirements for the exclusive benefit of customers.

Note 6 - Office Space

The Company leases its office facilities on a month to month basis under a space and service agreement ("Space Agreement"). The Company is required to provide 45 days' notice in order to terminate the Space Agreement. The Company received notice from the landlord that the office facility is being closed down and that the Space Agreement will terminate on January 31, 2016.

On January 12, 2016, the Company signed a new space and service agreement at a new location that commenced February 1, 2016 ("New Space Agreement"). The New Space Agreement is for six months and the approximate aggregate rent commitment for the period February 1, 2016 to July 31, 2016 is \$23,000. The Company is required to provide 60 days' notice prior to the end of the lease in order to renew or terminate the New Space Agreement. Pursuant to the terms of the New Space Agreement, the Company can elect to renew the New Space Agreement for another six month period or go to a month to month basis. The monthly base rent will be increased to a contractually agreed upon rent under both situations.

Note 7 - Off-Balance Sheet Risk and Concentrations of Credit Risk

The Company has a potential concentration of credit risk in that it maintains cash deposits with one major financial institution. At times, the amount on deposit at this institution may exceed the maximum balance insured by the Federal Deposit Insurance Corporation. Management has determined that the concentration subjects the Company to minimal risk only. At December 31, 2015, there were no uninsured amounts.

Roc Global Securities, LLC

Notes to Statement of Financial Condition

Note 7 - Off-Balance Sheet Risk and Concentrations of Credit Risk - continued

The Company's customers and counterparties are primarily institutional and consist of banks, hedge funds, mutual funds, pension plans, brokers and dealers, and other financial institutions.

Due to the nature of the Company's business, large transactions with customers may occur each year.

Note 8 - Subsequent Events

The Company has evaluated subsequent events from January 1, 2016 through February 12, 2016, the date the financial statements were available to be issued, and has determined there are no events to disclose.